



Michigan League FOR Human Services

DATE: January 17, 2012
TO: Friends and Colleagues
FROM: Gilda Jacobs, President and CEO
SUBJECT: ***Money Back in Michigan, 2012***

The Michigan League for Human Services is pleased to send you the 2012 edition of **Money Back in Michigan**, an outreach effort that promotes awareness of various federal and state tax credits and deductions available to low- and moderate-income households. This packet is designed to assist organizations that serve low-income individuals and families by providing timely information about credits for which they may qualify. It includes flyers that can be distributed or displayed in local offices, libraries, community centers and retail businesses.

As with past years, the largest credit that most low- and moderate-income families will be able to claim (and which service agencies should be sure to publicize with their clients) is the federal Earned Income Tax Credit. This tax credit rewards work and has helped bring families out of poverty. For Tax Year 2011, families with children can receive up to \$3,094 – \$5,751 (depending on the number of children) as a refundable credit, meaning they can receive the entire amount even if the credit exceeds the amount they pay in taxes.

Tax Year 2011 is the fourth year that the Michigan Earned Income Tax Credit, based on the federal credit, will be available to low- and moderate-income working families. Eligible filers will be able to claim a credit on their 2011 Michigan tax return that is equal to 20 percent of their federal credit. (Next year the credit is slated to change to 6 percent.) The federal Child Tax Credit continues to be available to families who earn at least \$3,000 and have at least one child, and families with child care expenses are able to have some of that cost offset by the federal Child and Dependent Care credit. There are other, smaller credits available on both state and federal taxes that are described in this packet as well.

As Michigan's economic outlook continues to be bleak, these tax credits make a difference in the well-being of the thousands of Michigan workers who rely on income from low-wage jobs to support their families, have experienced economic dislocation, or have been feeling mounting pressure from rising housing, utility, fuel and health care costs. The League urges you to share this information with your clients and with those in your community who work with low-income individuals and families.



Money Back in Michigan



**"Returning tax dollars to low-income
Michigan households"**

Tax Year 2011

Money Back in Michigan

SAMPLE NEWSLETTER ARTICLE

FEDERAL AND STATE TAX CREDITS CAN RETURN DOLLARS TO LOW-INCOME MICHIGAN HOUSEHOLDS

Low-income taxpayers can benefit from a variety of federal and state tax credits, all of which can help to reduce taxes owed or provide refunds to the taxpayer. These tax credits can significantly increase the financial resources available to low-income households—many of whom struggle to make ends meet.

The federal tax credits include the Earned Income Credit, the Child Tax Credit, the Child and Dependent Care Credit and the American Opportunity Tax Credit. Michigan tax credits include the state Earned Income Tax Credit (currently at 20% of the federal credit), the Home Heating Credit, the Homestead Property Tax Credit and the Child Exemption. Some of these credits are available to individuals who are exempt from filing requirements. In addition, some credits are retroactive and can be claimed after the income tax filing deadline of April 17th.

The assistance provided through these tax credits can make a difference in the lives of poor families. Agencies and organizations across the state can help low-income taxpayers benefit from these credits by participating in outreach efforts that may include distribution of informational materials (including articles in newsletters), convening meetings and training sessions and setting up taxpayer assistance clinics during the tax filing season. Outreach should include educating low-income tax filers on the drawbacks of using expensive rapid-refund services that diminish the size of their refund. Free and ethical taxpayer assistance is available in most communities.

The Michigan EITC Statewide Coalition has established a website (www.MichiganEIC.org) to assist tax filers, service providers, and volunteers. Filers can visit the website to find out more about the EITC and whether they qualify and they can use the website's free **I-CAN! E-File** program (also available at www.icanefile.org) to prepare and file their taxes online. Filers and volunteers can also find out about free Volunteer Income Tax Preparation (VITA) sites in their communities by going to the website or by calling 2-1-1. (Note: Most counties in Michigan are served by 2-2-1. If your organization is not located in a county with 2-1-1 service, substitute **1-800-552-1183** for 2-1-1 in your article. For a list of covered counties, go to www.uwmich.org/2-1-1.)

Money Back in Michigan

SAMPLE NEWSLETTER ARTICLE

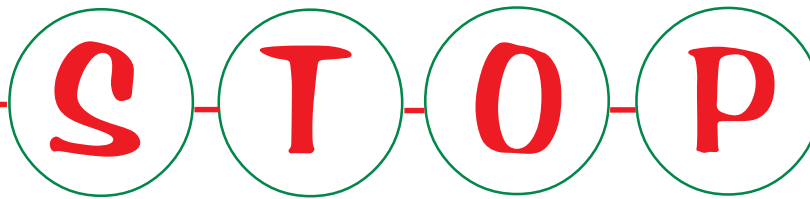
LOW-INCOME FAMILIES CAN GET RELIEF WITH HOME HEATING EXPENSES

Due to the high cost of oil and natural gas, Michigan families and individuals are facing enormous home heating expenses this winter. In Michigan, these costs especially harm low-income working families who may be forced to forgo other necessities in order to pay their monthly heat bills. Many of these families have young children, who are particularly impacted by the financial strain arising from monthly energy costs.

To help offset some of these expenses, the State of Michigan provides a Home Heating Credit to Michigan residents. Homeowners and renters can receive the credit even if they do not owe any Michigan income tax and do not file an income tax form for 2011. (The form used to claim the credit is separate from the Michigan income tax form.)

Residents who pay their heating bills themselves get the credit in the form of an energy voucher, which must then be sent to their heat provider. Renters who have heat included in the rent receive a check for half of their credit amount, while recipients of the Family Independence Program have their credit sent directly to the heat provider.

Unlike most tax credits, which need to be claimed on tax forms filed before April 17, the home heating credit can be filed as late as September 30, 2012. Agencies and organizations that serve low-income people are encouraged to make their clients aware of the credit and to assist them in filing for the credit if needed. Filers can also find out where to receive assistance through the Michigan Statewide EITC Coalition's website (www.MichiganEIC.org) or by calling 2-1-1.



Don't **PAY** to have your taxes done!



Don't **PAY** for “rapid refund” loans!

Don't put
your
refund in
some-
one
else's
pocket!

Keep All of Your Money

If you expect a large Earned Income Credit refund, then paying hundreds of dollars for a quick refund may not seem like a lot of money. However, it is your money.

Fortunately, you have three other choices:

- 1) Fill out paper forms yourself. You can get these for free from the post office, libraries and other locations, or call **1-800-TAX-FORM**.
- 2) Fill out your taxes online for free using **I-CAN! E-File** by going to **www.MichiganEIC.org** or **www.icanefile.org**.
- 3) Find out where you can go for free tax help by going to **www.MichiganEIC.org** or calling **2-1-1**. (If no answer, call **1-800-552-1183**.)

The Federal and State Earned Income Tax Credits (EITC) Tax Year 2011 Fact Sheet

What are the EITCs?

- ✧ They are tax breaks for working families and individuals.
- ✧ They are part of the federal and state tax codes.
- ✧ They are designed to reduce the tax burden on struggling families and supplement the wages of low- and moderate-income workers.
- ✧ They help low- and moderate-income workers support their families, encourage a higher participation in the workforce, and rewards individuals who find employment.

Who Can Claim the EITC?

- ✧ Single or married people who worked at some point in 2011, self-employed workers, cash assistance recipients with earned income, and legal immigrants can all qualify for the EITC, depending on their income.
- ✧ Workers whose earnings are too small to have paid federal taxes can still get money back, because the EITC is a refundable tax credit. Receiving the tax credit is contingent upon filing a tax form.
- ✧ Individuals who file as *single*, *head of household*, or *married filing jointly* may receive

the EITC. It is not available to taxpayers who file as *married filing separately*.

- ✧ Workers with investment income exceeding \$3,150 in 2011 may not claim the EITC.

How Can Workers Claim the EITCs?

- ✧ Married workers must file a joint return to get the EITCs.
- ✧ To get the federal EITC, workers raising children in 2011 must file either Form 1040 or 1040A and must fill out and attach Schedule EIC. Workers not raising children in 2011 can file any tax form including the 1040 EZ.
- ✧ To get the state EITC, workers simply need to enter the amount of their federal EITC from their federal tax form onto line 28a of their Michigan tax form, and then multiply that number by .20 (20%) and put it on line 28b.
- ✧ Workers can claim the federal EITC for the previous three tax years as well as the current year.

Which Children Can Be Counted for EITC Purposes?

- ✧ Qualifying children must be under age 19, under age 24 if they are full-time students, or any age if they are totally or permanently disabled. They

How Much Can a Worker Get Back Through the EITCs?

	Raising One Child		Raising Two Children		Raising Three or more Children		Not Raising Children (must be age 25-64)	
	Single	Married	Single	Married	Single	Married	Single	Married
Workers with maximum earnings up to:	\$36,052	\$41,132	\$40,964	\$46,044	\$43,998	\$49,078	\$13,660	\$18,740
Can get a federal EITC up to:	\$3,094		\$5,112		\$5,751		\$464	
Can get a state EITC up to:	\$619		\$1,022		\$1,150		\$93	
For a Total EITC Amount up to:	\$3,713		\$6,143		\$6,901		\$557	

must be younger than the person claiming the child, unless totally and permanently disabled.

- ✧ Sons, daughters, stepchildren, grandchildren and adopted children are all considered qualifying children as long as they lived with the taxpayer for more than half the year.
- ✧ In some cases, brothers, sisters, stepbrothers and stepsisters who live with the filer for more than half the year may be counted, if they are not counted on anyone else's return.
- ✧ Nieces, nephews or foster children placed by an agency are considered qualifying children if they lived with the taxpayer in the U.S. more than half the year, were cared for as if they were members of the family, and are not claimed on another person's tax return.
- ✧ A valid Social Security number is required for any qualifying child born before December 31, 2011.

What About Errors in Claiming the EITC?

- ✧ To reduce EITC error and fraud rates, the IRS now verifies the Social Security numbers for all parents and children claiming the EITC.
- ✧ If a worker claims the EITC and the IRS finds out that taxes are owed, the filer must pay whatever is owed. However: (1) the EITC may be enough to cover the taxes owed; (2) the IRS is usually willing to work out payment plans for back taxes; and (3) the filer may be able to make an "offer in compromise" that is less than the tax bill.

How Can EITC Refunds Be Used to Build Savings?

- ✧ Filers can use direct deposit to split a part of their federal refund into a bank account or IRA.

To do this, file Form 8888 with the tax return. For more information, go to www.splitrefunds.net.

Does the EITC Affect Public Assistance Benefits?

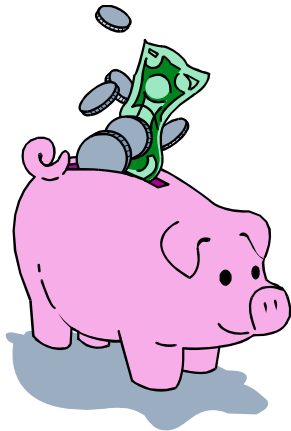
Generally, no. The EITC is not counted as income when determining eligibility for FIP cash assistance, Medicaid, Food Assistance, Supplemental Security Income or federally assisted housing programs. For certain programs, there may be specified deadlines by which the benefit must be spent.

Additional Tips

1. The use of rapid refunds offered by commercial tax preparers is discouraged. They are high-interest loans that reduce the amount of money going into the pockets of hardworking taxpayers.
2. VITA (Volunteer Income Tax Assistance) sites exist to help people fill out their tax forms for free. To find the nearest VITA site, go to www.michiganeic.org or call 2-1-1. (If no answer, call **1-800-552-1183**.)
3. Families who qualify for the EITC may also be able to receive other tax credits such as the Michigan Homestead Property Credit, the Federal Child and Dependent Care Credit, the Michigan Home Heating Credit and federal and state child credits and deductions.
4. Tax filers can file their federal and state (not local) income taxes for free at **I-CAN!E-File**. This program makes sure EITC-eligible filers claim all their tax credits. Go to www.michiganeic.org and click on **I-CAN!E-File**, or go to www.icanefile.org

Remember...

You can file your taxes online for free using **I-CAN!E-File** at www.MichiganEIC.org or www.icanefile.org



FEDERAL EARNED INCOME TAX CREDIT

(Tax Year 2011)

What is it?

The **Earned Income Tax Credit (EITC)** is designed to supplement wages and to reduce the tax burden on low- or moderate-income workers. During 2011, approximately 809,560 working families in Michigan claimed a total of more than \$1.77 billion for Tax Year 2010 and prior years, for an average credit of \$2,191.

Who Qualifies?

The EITC is available to low- and moderate-income married or single workers (with or without children) who meet the income requirements. Workers may qualify if they worked full- or part-time in 2011. **A qualifying child is a child who is under age 19 at the end of 2011, or under age 24 if a full-time student, or any age if totally and permanently disabled.** (This is different from the qualifying rules of the Federal Child Tax Credit.)

How Does it Work?

Depending on eligibility and income level, workers eligible for the EITC either get money back or pay less in taxes:

- ✧ Eligible workers raising one qualifying child in the home with adjusted gross income of less than \$36,052 (single) or \$41,132 (married) in 2011 can get an EITC of up to \$3,094.
- ✧ Eligible workers raising two qualifying children in the home with adjusted gross income of less

than \$40,964 (single) or \$46,044 (married) in 2011 can get an EITC of up to \$5,112.

- ✧ Eligible workers raising three or more qualifying children in the home with adjusted gross income of less than \$43,998 (single) or \$49,078 (married) in 2011 can get up to \$5,751.
- ✧ Eligible workers who were not raising children in their home, but who were at least age 25 and under age 65 on December 31, 2011 and had an adjusted gross income of less than \$13,660 (single) or \$18,750 (married), can get an EITC of up to \$464.
- ✧ Workers with investment income exceeding \$3,150 in 2011 may not claim the EITC.

How Do Filers Claim the Credit?

- ✧ Workers raising children in 2011 must file Form 1040 or 1040A (not Form 1040 EZ) and **must** fill out and attach Schedule EIC. Married workers must file a joint return to get the EITC.
- ✧ A Social Security number must be provided for every person listed on the tax return and Schedule EIC.
- ✧ Workers not raising children in 2011 can file any tax form, including Form 1040 EZ and do not need to file Schedule EIC—they write the dollar amount of their credit on the Earned Income Credit line on their tax form.

- ❖ Workers raising children can get part of their EITC in their paychecks throughout the year with the “Advance EIC” option by completing Form W-5. This form must be filed by the beginning of each new year to continue receiving the Advance EIC.

(**Note:** The federal EITC does not count as income in determining eligibility for Family Independence Program (FIP) cash assistance, food assistance, Medicaid, SSI or public housing.)

Where Can Filers Get Free Tax Help?

Filers should be encouraged to avoid going to commercial preparers for tax services that cost them money. There are two ways that filers can submit their taxes for free:

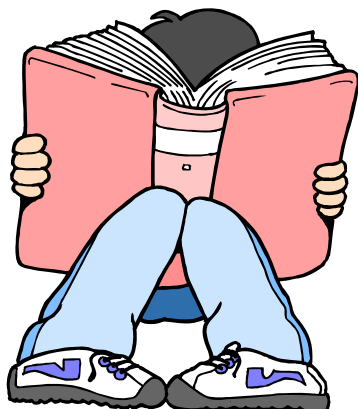
- 1) If they do not need much help, they can file taxes themselves. They can use paper forms, or they can file electronically for free using **I-CAN! E-File**, a web-based software that is available at www.MichiganEIC.org or www.icanefile.org. It is written at a fifth-grade literacy level and is available in English and Spanish.

- 2) Filers can also get free tax assistance at one of the many Volunteer Income Tax Assistance (VITA) sites around Michigan. Information on the location and hours of the VITA sites is available at www.MichiganEIC.org or by calling 2-1-1 (or 1-800-552-1183 if 2-1-1 is not available). In some counties, 2-1-1 is also able to determine EITC eligibility or set appointments for tax assistance.



Remember...

Always discourage filers from using commercial tax services such as “rapid refund” (refund anticipation loan) packages. They charge a high fee and take a large percentage of the filer’s EITC refund.



FEDERAL CHILD TAX CREDIT

(Tax Year 2011)

What is it?

The Federal Child Tax Credit (CTC) is for taxpayers raising dependent children under age 17. Families can get a credit of up to \$1,000 for each child. The CTC is partially refundable, meaning that families whose tax liability equals less than \$1,000 per child can receive part or all of the difference as a refund.

Who Qualifies?

The Federal Child Tax Credit is available to families whose children meet the following criteria:

- ✧ A qualifying child must be the tax filer's own child, a relative cared for as the tax filer's own child, or a foster child placed by an agency, and must have lived with the filer in the U.S. for more than half the year.
- ✧ The child must have been under age 17 for the entire 2011 tax year.
- ✧ The child must be a U.S. citizen with a valid Social Security number, or a legal resident with an Individual Taxpayer Identification Number (ITIN).

How Does it Work?

- ✧ Taxpayers must have taxable earned income over \$3,000 in 2011 to qualify for a refund. Filers first apply a Federal Child Tax Credit of \$1,000 per child to reduce or eliminate their tax liability. Families who still have CTC remaining after their tax liability has been eliminated may receive a refund in the lesser of two amounts: 1) the amount of CTC that remains, or 2) 15 percent of the family's earned income over \$3,000.
- ✧ Filers with children who receive the Earned Income Tax Credit (EITC), and who owe income tax, may also receive the CTC. The Child Tax Credit will not reduce benefits from the EITC.

How Do Filers Claim the Credit?

- ✧ To claim the credit, workers must file Form 1040 or 1040A. Workers claiming the Child Tax Credit cannot use the 1040 EZ.
- ✧ Filers should complete the CTC worksheet included in the tax form. If, after the completion of the worksheet, the filer has eliminated his/her income tax, or if the filer has three or more children, the filer should complete Form 8812 for the Additional Child Tax Credit.

Where Can Filers Get Free Tax Help?

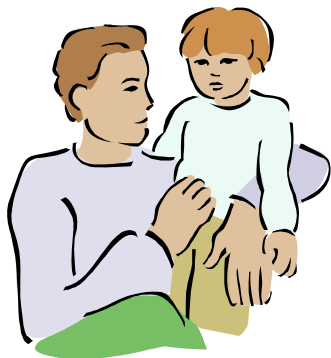
Filers should be encouraged to avoid going to commercial preparers for tax services that cost them money. There are two ways that filers can submit their taxes for free:

- 1) If they do not need much help, they can file taxes themselves. They can use paper forms, or they can file electronically for free using **I-CAN! E-File**, a web-based software that is available at www.MichiganEIC.org or www.icanefile.org. It is written at a fifth-grade literacy level and is available in English and Spanish.
- 2) Filers can also get free tax assistance at one of the many Volunteer Income Tax Assistance (VITA) sites around Michigan. Information on the location and hours of the VITA sites is available at www.MichiganEIC.org or by calling 2-1-1 (or 1-800-552-1183 if 2-1-1 is not available). In some counties, 2-1-1 is also able to determine EITC eligibility or set appointments for tax assistance.



Remember...

Workers who know they will be eligible for the Federal Child Tax Credit in 2012 can arrange to have less income tax withheld from their pay, since the credit reduces their income tax. This can increase their take-home pay throughout the year.



FEDERAL CHILD & DEPENDENT CARE CREDIT

(Tax Year 2011)

What is it?

The **Child and Dependent Care Credit** is a nonrefundable federal tax credit designed to assist families with the cost of care for children or other dependent relatives.

Who Qualifies?

Families can claim this credit if:

- ✧ They paid for care in 2011 for a child under 13 or a disabled adult; **AND**
- ✧ They needed the child or dependent care to work or look for work; **AND**
- ✧ They paid over half the cost of keeping up their home (rent, food, etc.); **AND**
- ✧ They paid less for dependent care than their 2011 income.

How Does It Work?

Families can claim only a limited amount of their care expenses. Eligible families will receive a credit worth between 20 percent and 35 percent of these expenses, depending upon income.

- ✧ Families with one child or dependent can claim up to \$3,000 and receive a credit of up to \$1,050.
- ✧ Families with more than one child can claim up to \$6,000 and receive a credit of up to \$2,100.
- ✧ The credit will reduce the amount of taxes owed.

(Note: Families earning too little to pay federal income taxes cannot use this credit).

How Do Filers Claim the Credit?

In order to receive the tax credit, filers must use federal Form 2441 and attach it to the federal Form 1040 or 1040A (Schedule 2).

Where Can Filers Get Free Tax Help?

Filers should be encouraged to avoid going to commercial preparers for tax services that cost them money. There are two ways that filers can submit their taxes for free:

- 1) If they do not need much help, they can file taxes themselves. They can use paper forms, or they can file electronically for free using **I-CAN! E-File**, a web-based software that is available at www.MichiganEIC.org or www.icanefile.org. It is written at a fifth-grade literacy level and is available in English and Spanish.
- 2) Filers can also get free tax assistance at one of the many Volunteer Income Tax Assistance (VITA) sites around Michigan. Information on the location and hours of the VITA sites is available at www.MichiganEIC.org or by calling 2-1-1 (or 1-800-552-1183 if 2-1-1 is not available). In some counties, 2-1-1 is also able to determine EITC eligibility or set appointments for tax assistance.

Remember...

The Child and Dependent Care Credit is available to any family with tax liability that pays for the care of a child or other dependent, regardless of income.

FEDERAL AMERICAN OPPORTUNITY TAX CREDIT



(Tax Year 2011)

What Is It?

The American Opportunity Tax Credit, first enacted for tax year 2009 and extended through tax year 2012, expands the previous Hope Credit by being partly refundable—up to \$1,000 of the AOTC may be claimed even if the individual earns too little to owe income tax. The AOTC can make education more affordable for many more low-income families and students who might not otherwise be able to attend college.

Who Qualifies?

The AOTC is available for students who are in their first four years of college (the Hope Credit covered only the first two years) and are pursuing an undergraduate degree. Filers may be eligible for the AOTC if they:

- ✧ paid for “qualified educational expenses” for themselves, their spouse or their dependents at an “eligible educational institution,” and
- ✧ have adjusted gross income in 2011 less than \$80,000; \$160,000 if married (these limits are higher than under the Hope Credit rules). The amount of the AOTC phases out at income levels above this.

How Does It Work?

The AOTC is now worth up to \$2,500—an increase from the Hope Credit’s maximum of \$1,800. The AOTC is figured by taking the first \$2,000 paid towards the student’s qualified educational expenses and adding 25 percent of the next \$2,000 in educational expenses, up to \$2,500. The AOTC provides a refundable credit worth 40 percent of this total, up to \$1,000. If no income tax is owed, the filer still qualifies for an AOTC up to \$1,000. If tax is owed, the balance of the credit is used to reduce the filer’s tax liability.

Qualified educational expenses include:

- ✧ Tuition (after the subtraction of tax-free contributions such as scholarships, fellowships, Pell Grants, employer assistance and veterans assistance).
- ✧ Course-related materials, whether or not they are required for enrollment at an educational institution.

The following are not qualifying expenses: insurance, medical expenses, room and board, transportation, other living or family expenses, and child care.

How Do Filers Claim the Credit?

Filers must use IRS Form 8863 to claim the credit. It must be attached to the tax return. Filers cannot use 1040EZ if they are claiming this credit.



STATE EARNED INCOME TAX CREDIT

(Tax Year 2011)

What is it?

The Michigan Earned Income Tax Credit (Michigan EITC), like the federal EITC, is designed to supplement wages and reduce the tax burden on low- or moderate-income workers. Tax Year 2011 is the fourth year in which it will be in effect.

Who Qualifies?

All workers who are eligible for the federal EITC are categorically eligible for the state EITC.

How Does It Work?

The state EITC for Tax Year 2011 is equal to 20 percent of the federal EITC.

How Do Filers Claim the Credit?

Filers must do their federal taxes first. A filer's completed federal tax form will indicate the amount of federal EITC for which he or she is eligible. The filer then simply writes that federal EITC amount on Line 28a of the MI-1040. The filer then multiplies that amount by .20 (20%) and enters that amount on Line 28b.

Where Can Filers Get Free Tax Help?

Filers should be encouraged to avoid going to commercial preparers for tax services that cost them money. There are two ways that filers can submit their taxes for free:

- 1) If they do not need help, they can file taxes themselves. They can use paper forms, or they can file electronically for free using **I-CAN! E-File**, a web-based software that is available at www.MichiganEIC.org or www.icanefile.org. It is written at a fifth-grade literacy level and is available in English and Spanish.
- 2) Filers can also get free tax assistance at one of the many Volunteer Income Tax Assistance (VITA) sites around Michigan. Information on the location and hours of the VITA sites is available at www.MichiganEIC.org or by calling 2-1-1 (or 1-800-552-1183 if 2-1-1 is not available). In some counties, 2-1-1 is also able to determine EITC eligibility or set appointments for tax assistance.

Remember...

The state EITC is 20 percent of the federal EITC for Tax Year 2011, and is refundable—filers can receive a higher credit than the amount of money they owe in Michigan income tax.

STATE CHILD EXEMPTION



(Tax Year 2011)

What Is It?

The **State Child Exemption** is for Michigan taxpayers raising children under 18 years of age.

Who Qualifies?

Taxpayers who claim children as dependents on their federal income tax form qualify if the children are under age 18 as of December 31, 2011.

How Does It Work?

An exemption of \$600 can be claimed for each child up to 18 years of age that is claimed as an exemption on the federal tax form.

How Do Filers Get the Credit?

Families must fill in Line 9d on the MI-1040 income tax form. The MI-1040 EZ form cannot be used.

Where Can Filers Get Free Tax Help?

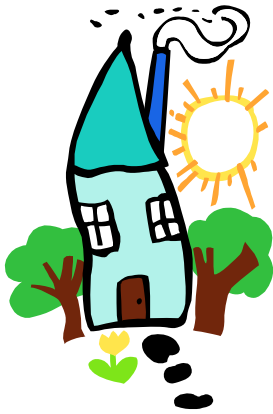
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- 2) Filers can also get free tax assistance at one of the many Volunteer Income Tax Assistance (VITA) sites around Michigan. Information on the location and hours of the VITA sites is available at www.MichiganEIC.org or by calling 2-1-1 (or 1-800-552-1183 if 2-1-1 is not available). In some counties, 2-1-1 is also able to determine EITC eligibility or set appointments for tax assistance.

Remember...

The State Child Exemption is not a exemption for the cost of child care. It is available to taxpayers raising children, regardless of whether they have child care costs.



STATE HOMESTEAD PROPERTY TAX CREDIT

(Tax Year 2011)

What Is It?

The **Homestead Property Tax Credit** is a refundable credit available to eligible Michigan residents who pay high property taxes or rent in relation to their income.

Who Qualifies?

Filers who own a home may qualify for a Homestead Property Tax Credit if:

- ✧ The homestead (the principal place of residence) is in Michigan;
- ✧ The filer lived in Michigan for at least 6 months in 2011;
- ✧ The filer was billed for property taxes or paid rent on a Michigan homestead; and
- ✧ The filer's income is below \$82,650.

How Does The Credit Work?

The credit is determined based on a percentage of the property taxes that exceed 3.5 percent of income. For Tax Year 2011, the refundable credit is equal to 60 percent of the amount that property taxes (or 20% of rent) exceed 3.5 percent of income. For filers who

are age 65 and up or who are disabled, the credit is 100 percent. The credit cannot exceed \$1,200.

How Much is the Credit?

The amount of the credit depends on the amount of income—\$1,200 is the maximum credit. The computed credit is reduced by 10 percent for every \$1,000 (or part of \$1,000) that the household income exceeds \$73,650. The Homestead Property Tax Credit can be used to reduce the amount of taxes owed or it can be issued as a refund.

How Do Filers Get the Credit?

Applicants must use Form MI-1040CR. An applicant should complete both Form MI-1040CR and Form MI-1040CR-2 if the applicant is any of the following:

- blind and owns a homestead
- active in the military
- an eligible veteran

Applicants who complete both forms should return whichever form gives a larger credit.

Filers do not have to file a tax form to claim the credit, but if they do file a MI-1040 Form, they need to carry the credit amount to Line 24.

Remember...

Homeowners do not have to file a Michigan income tax return in order to qualify for this credit. They can file a credit claim as soon as they know their household income and property taxes for 2011.

STATE HOME HEATING TAX CREDIT



(Tax Year 2011)

What Is It?

The **Home Heating Tax Credit (HHTC)** is a state benefit available to eligible low-income households to help offset the cost of heating their homes. Cash assistance recipients and persons who receive other public assistance may be eligible for the credit if they owned or rented a homestead in 2011. (Form MI-1040CR-7 must be used to claim the credit.) More information about heating assistance can be found at www.michigan.gov/heatingassistance.

Who Qualifies?

Michigan residents qualify if they own or rent a homestead in the state and their income is below the income limit. Residents of congregate care facilities (i.e. adult foster care homes, nursing homes, homes for the aged and substance abuse treatment centers) are ineligible.

How Does the Credit Work?

The credit is based on: 1) household income; 2) the number of exemptions claimed; and 3) the actual home heating costs. The following tables can be used to determine eligibility for the credit. Filers who are eligible under both methods can claim the largest amount.

Table A

**2011 Home Heating Credit
Standard Allowance**

<i>Your Exemptions</i>	<i>Maximum Credit</i>	<i>Income Limit</i>
0 or 1	\$420	\$11,986
2	\$567	\$16,186
3	\$714	\$20,387
4	\$861	\$24,587
5	\$1,009	\$28,815
6	\$1,156	\$33,014
	+ \$147 for each exemption over 6	+\$4,200 for each exemption over 6

Table B

**Exemptions and Maximum Income for the
Alternative Credit Computation**

<i>Your Exemptions (from line 11.i)</i>	<i>Maximum Income</i>
0 or 1	\$12,973
2	\$17,458
3	\$21,946
4 or more	\$22,782

What Are the Available Exemptions?

Residents may claim **one** exemption for each of the following:

- ✧ Self, unless claimed as a dependent on someone else's return;
- ✧ The filer's spouse;
- ✧ The filer's children who live with the taxpayer;
- ✧ Any other dependent of which the filer has custody and for whom the filer furnishes more than half the support.

Seniors (age 65+) and disabled individuals may be eligible to claim an additional exemption.

How Do Filers Claim the Credit?

- ✧ Filers who pay their heating bills themselves under their own name will be sent an energy draft (voucher). The draft must be sent to the energy provider, who will apply the draft amount to the outstanding balance.
- ✧ Renters who have heat included in the rent will be sent a check for one-half of the credit amount.
- ✧ If a filer is a DHS recipient whose heat is provided by DTE Energy, Consumers Energy or SEMCO Energy Gas, the home heating credit will be sent directly to the worker's heat provider.

Note: If the credit amount exceeds the filer's heat account balance, the filer may receive a refund from the heat provider for the overpayment, if eligible. (To be eligible, the filer must have no outstanding balance with the heat provider and must not have received heat assistance in the past 12 months.) If not eligible, the excess refund will be applied toward future bills. If, after nine months, a refund balance still remains on account with the heat provider, the heat provider will issue a refund.

Where Can Filers Get Free Tax Help?

Filers should be encouraged to avoid going to commercial preparers for tax services that cost them money. There are two ways that filers can submit their taxes for free:


- 1) If they do not need much help, they can file taxes themselves. They can use paper forms, or they can file electronically for free using **I-CAN! E-File**, a web-based software that is available at www.MichiganEIC.org or www.icanefile.org. It is written at a fifth-grade literacy level and is available in English and Spanish.
- 2) Filers can also get free tax assistance at one of the many Volunteer Income Tax Assistance (VITA) sites around Michigan. Information on the location and hours of the VITA sites is available at www.MichiganEIC.org or by calling 2-1-1 (or 1-800-552-1183 if 2-1-1 is not available). In some counties, 2-1-1 is also able to determine EITC eligibility or set appointments for tax assistance.




Remember...

A filer does not have to pay income tax or file a regular MI-1040 income tax form in order to get a Home Heating Tax Credit for 2011. Applications (MI-1040CR-7) can be filed as early as January 1, 2012 for Tax Year 2011, but filers must file before September 30, 2012.


Earned Income Tax Credit Returns, Refund Anticipation Loans and Tax Preparation Methods, by Michigan House District¹

	 Michigan League for Human Services			Federal EITC				Est. State EITC ²		RALs		Paid Preparer		Volunteer Prepared		Electronically Free Filed	
District/ Legislator			Total Returns	EITC Returns	% of Total Returns	Amount to District	Avg. EITC Per Filer	Amount to District	Avg. EITC Per Filer	EITC	% of EITC Returns	EITC	% of EITC Returns	EITC	% of EITC Returns	EITC	% of EITC Returns
	Michigan Total		4,520,895	738,518	16.3%	\$1,500,017,732	\$2,031	\$300,003,546	\$406	148,800	20.1%	462,133	62.6%	14,999	2.0%	257,288	34.8%
1	Bledsoe	Timothy	39,596	6,374	16.1%	\$14,801,751	\$2,322	\$2,960,350	\$464	1523	23.9%	4,091	64.2%	87	1.4%	2,177	34.2%
2	Howze	Lisa	23,313	11,122	47.7%	\$30,481,318	\$2,741	\$6,096,264	\$548	3239	29.1%	7,688	69.1%	204	1.8%	3,223	29.0%
3	Talabi	Alberta	22,847	10,073	44.1%	\$26,611,769	\$2,642	\$5,322,354	\$528	2883	28.6%	6,757	67.1%	198	2.0%	3,109	30.9%
4	Stapleton	Maureen	23,679	9,476	40.0%	\$23,982,921	\$2,531	\$4,796,584	\$506	2490	26.3%	6,331	66.8%	259	2.7%	2,847	30.0%
5	Olumba	John	25,375	11,742	46.3%	\$30,258,130	\$2,577	\$6,051,626	\$515	2469	21.0%	8,537	72.7%	196	1.7%	3,003	25.6%
6	Durhal Jr.	Frederick	24,299	9,845	40.5%	\$23,987,430	\$2,437	\$4,797,486	\$487	2617	26.6%	6,410	65.1%	346	3.5%	3,046	30.9%
7	Womack	James	24,922	9,985	40.1%	\$25,325,329	\$2,536	\$5,065,066	\$507	2810	28.1%	6,591	66.0%	231	2.3%	3,149	31.5%
8	Stallworth III	Thomas	30,937	10,521	34.0%	\$25,473,347	\$2,421	\$5,094,669	\$484	2868	27.3%	6,837	65.0%	187	1.8%	3,484	33.1%
9	Jackson	Shanelle	28,483	10,095	35.4%	\$24,542,809	\$2,431	\$4,908,562	\$486	2866	28.4%	6,648	65.9%	125	1.2%	3,310	32.8%
10	Santana	Harvey	27,620	10,888	39.4%	\$27,900,756	\$2,563	\$5,580,151	\$513	3080	28.3%	7,339	67.4%	142	1.3%	3,395	31.2%
11	Nathan	David	25,349	10,859	42.8%	\$28,099,373	\$2,588	\$5,619,875	\$518	2877	26.5%	7,455	68.7%	188	1.7%	3,201	29.5%
12	Tlaib	Rashida	23,182	8,131	35.1%	\$20,243,395	\$2,490	\$4,048,679	\$498	1924	23.7%	6,021	74.0%	267	3.3%	1,826	22.5%
13	Kandrevas	Andrew	45,371	5,452	12.0%	\$9,758,468	\$1,790	\$1,951,694	\$358	945	17.3%	3,483	63.9%	50	0.9%	1,914	35.1%
14	Clemente	Paul	40,194	7,799	19.4%	\$16,051,770	\$2,058	\$3,210,354	\$412	1989	25.5%	5,354	68.6%	124	1.6%	2,310	29.6%
15	Darany	George	40,625	8,364	20.6%	\$21,318,544	\$2,549	\$4,263,709	\$510	562	6.7%	6,999	83.7%	39	0.5%	1,293	15.5%
16	Constan	Bob	40,075	7,810	19.5%	\$16,141,010	\$2,067	\$3,228,202	\$413	1834	23.5%	5,199	66.6%	167	2.1%	2,440	31.2%
17	Cavanagh	Phil	44,039	7,179	16.3%	\$15,213,451	\$2,119	\$3,042,690	\$424	1138	15.9%	4,885	68.0%	64	0.9%	2,222	31.0%
18	LeBlanc	Richard	40,818	6,897	16.9%	\$13,309,504	\$1,930	\$2,661,901	\$386	1491	21.6%	4,358	63.2%	108	1.6%	2,430	35.2%
19	Walsh	John	47,013	3,191	6.8%	\$5,178,228	\$1,623	\$1,035,646	\$325	279	8.7%	1,851	58.0%	29	0.9%	1,296	40.6%
20	Heise	Kurt	50,353	4,210	8.4%	\$7,383,852	\$1,754	\$1,476,770	\$351	644	15.3%	2,468	58.6%	52	1.2%	1,678	39.9%
21	Slavens	Dian	48,415	5,296	10.9%	\$10,167,914	\$1,920	\$2,033,583	\$384	958	18.1%	3,214	60.7%	54	1.0%	2,029	38.3%
22	Geiss	Douglas	40,654	8,755	21.5%	\$18,253,258	\$2,085	\$3,650,652	\$417	2252	25.7%	5,811	66.4%	104	1.2%	2,840	32.4%
23	Somerville	Pat	45,112	5,300	11.7%	\$10,118,825	\$1,909	\$2,023,765	\$382	1024	19.3%	3,471	65.5%	47	0.9%	1,776	33.5%
24	Forlini	Anthony	44,879	4,683	10.4%	\$8,078,135	\$1,725	\$1,615,627	\$345	664	14.2%	2,908	62.1%	51	1.1%	1,718	36.7%
25	Switalski	Jon	46,828	5,833	12.5%	\$11,311,057	\$1,939	\$2,262,211	\$388	600	10.3%	3,879	66.5%	52	0.9%	1,902	32.6%
26	Townsend	Jim	46,415	4,814	10.4%	\$7,497,248	\$1,557	\$1,499,450	\$311	543	11.3%	2,786	57.9%	71	1.5%	1,952	40.5%
27	Lipton	Ellen	41,774	6,750	16.2%	\$12,882,415	\$1,909	\$2,576,483	\$382	1308	19.4%	4,130	61.2%	84	1.2%	2,526	37.4%
28	Liss	Lesia	42,032	8,968	21.3%	\$19,033,667	\$2,122	\$3,806,733	\$424	1991	22.2%	5,873	65.5%	151	1.7%	2,940	32.8%
29	Melton	Tim	33,199	9,080	27.4%	\$20,211,242	\$2,226	\$4,042,248	\$445	2618	28.8%	6,035	66.5%	228	2.5%	2,809	30.9%
30	Farrington	Jeff	45,997	5,478	11.9%	\$10,602,036	\$1,935	\$2,120,407	\$387	475	8.7%	3,641	66.5%	40	0.7%	1,786	32.6%
31	Lane	Marilyn	42,152	7,194	17.1%	\$14,270,957	\$1,984	\$2,854,191	\$397	1531	21.3%	4,569	63.5%	160	2.2%	2,462	34.2%
32	LaFontaine	Andrea	47,264	5,502	11.6%	\$10,383,285	\$1,887	\$2,076,657	\$377	952	17.3%	3,552	64.6%	64	1.2%	1,856	33.7%
33	Goike	Ken	55,703	5,010	9.0%	\$9,183,677	\$1,833	\$1,836,735	\$367	544	10.9%	3,225	64.4%	42	0.8%	1,732	34.6%
34	Stanley	Woodrow	26,991	10,218	37.9%	\$24,709,481	\$2,418	\$4,941,896	\$484	3116	30.5%	6,965	68.2%	387	3.8%	2,758	27.0%
35	Hobbs	Rudy	42,712	7,354	17.2%	\$14,668,311	\$1,995	\$2,933,662	\$399	1469	20.0%	4,549	61.9%	119	1.6%	2,681	36.5%
36	Lund	Peter	52,579	4,681	8.9%	\$8,458,820	\$1,807	\$1,691,764	\$361	479	10.2%	2,908	62.1%	36	0.8%	1,716	36.7%
37	Barnett	Vicki	46,141	3,919	8.5%	\$6,468,960	\$1,651	\$1,293,792	\$330	441	11.3%	2,370	60.5%	44	1.1%	1,492	38.1%
38	Crawford	Hugh	52,195	4,285	8.2%	\$7,570,948	\$1,767	\$1,514,190	\$353	597	13.9%	2,526	58.9%	27	0.6%	1,714	40.0%
39	Brown	Lisa	44,715	3,138	7.0%	\$5,339,045	\$1,701	\$1,067,809	\$340	266	8.5%	2,039	65.0%	11	0.4%	1,072	34.2%
40	Moss	Charles	43,928	1,858	4.2%	\$2,594,589	\$1,396	\$518,918	\$279	135	7.3%	1,136	61.1%	0	0.0%	695	37.4%
41	Knollenberg	Martin	46,785	3,138	6.7%	\$5,033,155	\$1,604	\$1,006,631	\$321	201	6.4%	1,829	58.3%	31	1.0%	1,269	40.4%

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	Michigan Total		4,520,895	738,518	16.3%	\$1,500,017,732	\$2,031	\$300,003,546	\$406	148,800	20.1%	462,133	62.6%	14,999	2.0%	257,288	34.8%
42	Haugh	Harold	41,800	7,676	18.4%	\$15,394,659	\$2,006	\$3,078,932	\$401	1,587	20.7%	4,830	62.9%	118	1.5%	2,726	35.5%
43	Haines	Gail	41,311	4,852	11.7%	\$8,712,024	\$1,796	\$1,742,405	\$359	802	16.5%	2,910	60.0%	80	1.6%	1,843	38.0%
44	Kowall	Eileen	46,139	4,316	9.4%	\$7,697,405	\$1,783	\$1,539,481	\$357	614	14.2%	2,582	59.8%	0	0.0%	1,686	39.1%
45	McMillin	Tom	48,633	3,075	6.3%	\$5,038,868	\$1,639	\$1,007,774	\$328	256	8.3%	1,737	56.5%	24	0.8%	1,298	42.2%
46	Jacobsen	Bradford	46,987	4,421	9.4%	\$7,875,171	\$1,781	\$1,575,034	\$356	591	13.4%	2,541	57.5%	13	0.3%	1,817	41.1%
47	Denby	Cynthia	46,702	4,585	9.8%	\$7,825,490	\$1,707	\$1,565,098	\$341	467	10.2%	2,534	55.3%	33	0.7%	1,975	43.1%
48	Hammel	Richard	38,739	7,276	18.8%	\$15,172,305	\$2,085	\$3,034,461	\$417	1,515	20.8%	4,837	66.5%	134	1.8%	2,252	31.0%
49	Ananich	Jim	38,396	8,657	22.5%	\$18,415,611	\$2,127	\$3,683,122	\$425	2,094	24.2%	5,627	65.0%	270	3.1%	2,671	30.9%
50	Smiley	Charles	38,431	7,734	20.1%	\$15,918,732	\$2,058	\$3,183,746	\$412	1,640	21.2%	4,928	63.7%	154	2.0%	2,618	33.9%
51	Scott	Paul	49,864	5,531	11.1%	\$10,315,772	\$1,865	\$2,063,154	\$373	755	13.7%	3,336	60.3%	74	1.3%	2,087	37.7%
52	Ouimet	Mark	48,457	3,356	6.9%	\$5,174,916	\$1,542	\$1,034,983	\$308	300	8.9%	1,656	49.3%	7	0.2%	1,665	49.6%
53	Irwin	Jeff	41,409	3,271	7.9%	\$4,711,980	\$1,441	\$942,396	\$288	299	9.1%	1,507	46.1%	35	1.1%	1,699	51.9%
54	Rutledge	David	42,805	7,763	18.1%	\$16,049,244	\$2,067	\$3,209,849	\$413	1,935	24.9%	5,108	65.8%	59	0.8%	2,589	33.4%
55	Olson	Rick	46,371	5,022	10.8%	\$8,988,912	\$1,790	\$1,797,782	\$358	745	14.8%	2,952	58.8%	17	0.3%	2,018	40.2%
56	Zorn	Dale	45,395	6,259	13.8%	\$12,140,527	\$1,940	\$2,428,105	\$388	1,496	23.9%	4,030	64.4%	1	0.0%	2,212	35.3%
57	Jenkins	Nancy	42,003	6,314	15.0%	\$11,835,917	\$1,875	\$2,367,183	\$375	1,029	16.3%	3,795	60.1%	183	2.9%	2,281	36.1%
58	Kurtz	Kenneth	39,104	7,468	19.1%	\$14,387,508	\$1,927	\$2,877,502	\$385	1,708	22.9%	4,975	66.6%	120	1.6%	2,292	30.7%
59	Lori	Matthew	42,048	7,615	18.1%	\$14,729,408	\$1,934	\$2,945,882	\$387	1,769	23.2%	4,995	65.6%	82	1.1%	2,509	32.9%
60	McCann	Sean	37,832	7,763	20.5%	\$15,346,475	\$1,977	\$3,069,295	\$395	1,931	24.9%	4,725	60.9%	275	3.5%	2,745	35.4%
61	O'Brien	Margaret	48,965	5,736	11.7%	\$10,262,141	\$1,789	\$2,052,428	\$358	1,093	19.1%	3,204	55.9%	133	2.3%	2,381	41.5%
62	Segal	Kate	44,176	9,065	20.5%	\$18,393,130	\$2,029	\$3,678,626	\$406	2,360	26.0%	5,462	60.3%	201	2.2%	3,378	37.3%
63	Bolger	James	42,486	6,423	15.1%	\$12,100,102	\$1,884	\$2,420,020	\$377	1,428	22.2%	3,840	59.8%	110	1.7%	2,428	37.8%
64	Poleski	Earl	38,406	7,454	19.4%	\$15,031,616	\$2,017	\$3,006,323	\$403	1,848	24.8%	4,152	55.7%	459	6.2%	2,819	37.8%
65	Shirkey	Michael	38,212	5,650	14.8%	\$10,702,237	\$1,894	\$2,140,447	\$379	1,105	19.6%	3,194	56.5%	212	3.8%	2,191	38.8%
66	Rogers	William	46,001	3,551	7.7%	\$5,907,240	\$1,664	\$1,181,448	\$333	381	10.7%	1,945	54.8%	45	1.3%	1,544	43.5%
67	Byrum	Barb	46,178	7,381	16.0%	\$14,503,439	\$1,965	\$2,900,688	\$393	1,511	20.5%	4,338	58.8%	164	2.2%	2,854	38.7%
68	Bauer	Joan	43,451	9,399	21.6%	\$18,454,096	\$1,963	\$3,690,819	\$393	2,273	24.2%	5,540	58.9%	369	3.9%	3,480	37.0%
69	Meadows	Mark	34,054	2,819	8.3%	\$4,383,803	\$1,555	\$876,761	\$311	258	9.2%	1,320	46.8%	64	2.3%	1,405	49.8%
70	Outman	Rick	35,987	7,068	19.6%	\$13,629,264	\$1,928	\$2,725,853	\$386	1,341	19.0%	4,313	61.0%	96	1.4%	2,594	36.7%
71	Shaughnessy	Deb	46,964	6,272	13.4%	\$11,589,473	\$1,848	\$2,317,895	\$370	1,155	18.4%	3,774	60.2%	137	2.2%	2,332	37.2%
72	Yonker	Ken	46,940	6,935	14.8%	\$13,895,884	\$2,004	\$2,779,177	\$401	1,243	17.9%	4,122	59.4%	259	3.7%	2,532	36.5%
73	MacGregor	Peter	48,378	5,822	12.0%	\$10,689,837	\$1,836	\$2,137,967	\$367	888	15.3%	3,423	58.8%	112	1.9%	2,262	38.9%
74	Agema	David	46,356	4,725	10.2%	\$8,601,739	\$1,820	\$1,720,348	\$364	635	13.4%	2,635	55.8%	88	1.9%	1,965	41.6%
75	Dillon	Brandon	38,761	7,648	19.7%	\$16,551,339	\$2,164	\$3,310,268	\$433	1,718	22.5%	4,514	59.0%	489	6.4%	2,634	34.4%
76	Schmidt	Roy	36,649	8,339	22.8%	\$17,460,741	\$2,094	\$3,492,148	\$419	2,064	24.8%	5,069	60.8%	571	6.8%	2,677	32.1%
77	Hooker	Thomas	42,207	7,533	17.8%	\$15,306,145	\$2,032	\$3,061,229	\$406	1,512	20.1%	4,670	62.0%	273	3.6%	2,588	34.4%
78	Tyler	Sharon	40,230	6,928	17.2%	\$13,326,514	\$1,924	\$2,665,303	\$385	1,373	19.8%	4,020	58.0%	117	1.7%	2,732	39.4%
79	Pscholka	Al	40,699	8,383	20.6%	\$19,270,531	\$2,299	\$3,854,106	\$460	2,041	24.3%	4,632	55.3%	243	2.9%	3,451	41.2%
80	Nesbitt	Aric	39,753	7,225	18.2%	\$14,064,178	\$1,947	\$2,812,836	\$389	1,783	24.7%	4,648	64.3%	140	1.9%	2,371	32.8%
81	Gilbert II	Judson	44,501	5,583	12.5%	\$10,250,784	\$1,836	\$2,050,157	\$367	903	16.2%	3,587	64.2%	23	0.4%	1,940	34.7%
82	Daley	Kevin	40,401	5,462	13.5%	\$10,307,024	\$1,887	\$2,061,405	\$377	760	13.9%	3,495	64.0%	18	0.3%	1,918	35.1%

Earned Income Tax Credit Returns, Refund Anticipation Loans and Tax Preparation Methods, by Michigan House District¹

		 Michigan League for Human Services	Federal EITC				Est. State EITC ²		RALs		Paid Preparer		Volunteer Prepared		Electronically Free Filed		
District/ Legislator			Total Returns	EITC Returns	% of Total Returns	Amount to District	Avg. EITC Per Filer	Amount to District	Avg. EITC Per Filer	EITC	% of EITC Returns	EITC	% of EITC Returns	EITC	% of EITC Returns	EITC	% of EITC Returns
	Michigan Total		4,520,895	738,518	16.3%	\$1,500,017,732	\$2,031	\$300,003,546	\$406	148,800	20.1%	462,133	62.6%	14,999	2.0%	257,288	34.8%
83	Muxlow	Paul	46,332	7,811	16.9%	\$15,235,200	\$1,950	\$3,047,040	\$390	1,694	21.7%	5,252	67.2%	120	1.5%	2,377	30.4%
84	Damrow	Kurt	42,781	6,836	16.0%	\$12,679,263	\$1,855	\$2,535,853	\$371	1,075	15.7%	4,585	67.1%	133	1.9%	2,033	29.7%
85	Gardon	Ben	39,237	6,086	15.5%	\$11,293,581	\$1,856	\$2,258,716	\$371	1,063	17.5%	3,621	59.5%	169	2.8%	2,248	36.9%
86	Lyons	Lisa	43,788	4,891	11.2%	\$9,093,011	\$1,859	\$1,818,602	\$372	804	16.4%	2,713	55.5%	181	3.7%	1,988	40.6%
87	Callton	Mike	43,035	6,150	14.3%	\$11,487,566	\$1,868	\$2,297,513	\$374	1,038	16.9%	3,638	59.2%	48	0.8%	2,387	38.8%
88	Genetski II	Robert	45,877	6,785	14.8%	\$12,834,283	\$1,892	\$2,566,857	\$378	1,418	20.9%	4,304	63.4%	89	1.3%	2,341	34.5%
89	Price	Amanda	41,220	5,004	12.1%	\$9,126,915	\$1,824	\$1,825,383	\$365	822	16.4%	2,824	56.4%	107	2.1%	2,036	40.7%
90	Haveman	Joseph	43,868	5,378	12.3%	\$10,200,955	\$1,897	\$2,040,191	\$379	944	17.6%	3,241	60.3%	164	3.0%	1,960	36.4%
91	Hughes	Holly	39,684	7,432	18.7%	\$14,898,788	\$2,005	\$2,979,758	\$401	1,587	21.4%	4,445	59.8%	113	1.5%	2,856	38.4%
92	Hovey-Wright	Marcia	36,341	8,016	22.1%	\$16,485,979	\$2,057	\$3,297,196	\$411	1,907	23.8%	4,816	60.1%	182	2.3%	3,010	37.5%
93	Opsommer	Paul	42,729	6,108	14.3%	\$11,688,844	\$1,914	\$2,337,769	\$383	1,015	16.6%	3,581	58.6%	120	2.0%	2,347	38.4%
94	Horn	Kenneth	44,678	5,374	12.0%	\$9,972,730	\$1,856	\$1,994,546	\$371	865	16.1%	3,275	60.9%	124	2.3%	1,935	36.0%
95	Oakes	Stacy	30,671	10,253	33.4%	\$23,418,564	\$2,284	\$4,683,713	\$457	3,066	29.9%	6,247	60.9%	736	7.2%	3,158	30.8%
96	Brunner	Charles	44,222	7,308	16.5%	\$13,368,460	\$1,829	\$2,673,692	\$366	1,368	18.7%	4,339	59.4%	374	5.1%	2,581	35.3%
97	Johnson	Joel	40,491	7,532	18.6%	\$14,103,076	\$1,872	\$2,820,615	\$374	1,517	20.1%	4,829	64.1%	143	1.9%	2,519	33.4%
98	Stamas	Jim	41,275	5,466	13.2%	\$9,900,106	\$1,811	\$1,980,021	\$362	872	16.0%	3,029	55.4%	133	2.4%	2,277	41.7%
99	Cotter	Kevin	38,833	6,095	15.7%	\$11,039,409	\$1,811	\$2,207,882	\$362	1,140	18.7%	3,629	59.5%	92	1.5%	2,318	38.0%
100	Bumstead	Jon	36,908	7,288	19.7%	\$14,197,594	\$1,948	\$2,839,519	\$390	1,508	20.7%	4,584	62.9%	17	0.2%	2,645	36.3%
101	Franz	Ray	45,453	6,927	15.2%	\$12,709,057	\$1,835	\$2,541,811	\$367	1,243	17.9%	4,084	59.0%	28	0.4%	2,692	38.9%
102	Potvin	Phil	41,511	7,984	19.2%	\$15,098,891	\$1,891	\$3,019,778	\$378	1,564	19.6%	4,651	58.3%	189	2.4%	3,055	38.3%
103	Rendon	Bruce	39,655	7,442	18.8%	\$13,947,617	\$1,874	\$2,789,523	\$375	1,231	16.5%	4,470	60.1%	75	1.0%	2,830	38.0%
104	Schmidt	Wayne	51,190	7,478	14.6%	\$13,344,846	\$1,785	\$2,668,969	\$357	1,254	16.8%	4,195	56.1%	166	2.2%	3,030	40.5%
105	MacMaster	Greg	46,059	7,846	17.0%	\$15,248,282	\$1,943	\$3,049,656	\$389	1,468	18.7%	4,776	60.9%	256	3.3%	2,713	34.6%
106	Pettalia	Peter	39,985	6,823	17.1%	\$12,397,266	\$1,817	\$2,479,453	\$363	953	14.0%	4,243	62.2%	206	3.0%	2,290	33.6%
107	Foster	Frank	40,543	6,507	16.0%	\$12,004,787	\$1,845	\$2,400,957	\$369	1,388	21.3%	4,293	66.0%	138	2.1%	1,990	30.6%
108	McBroom	Ed	41,903	6,529	15.6%	\$11,364,035	\$1,741	\$2,272,807	\$348	849	13.0%	4,226	64.7%	0	0.0%	2,206	33.8%
109	Lindberg	Steven	40,236	5,723	14.2%	\$9,737,788	\$1,702	\$1,947,558	\$340	632	11.0%	3,092	54.0%	12	0.2%	2,551	44.6%
110	Huuki	Matt	35,643	5,820	16.3%	\$9,828,482	\$1,689	\$1,965,696	\$338	656	11.3%	3,115	53.5%	12	0.2%	2,499	42.9%


¹Numbers are for Tax Year 2008, the most recent figures available.

²In Tax Year 2008, the EITC was 10% of the federal EITC, in Tax Years 2009 through 2011, the Michigan EITC was equal to 20% of the Federal EITC, and in Tax Year 2012, the Michigan EITC will be equal to 6% of the Federal EITC.

Source: Brookings Institution Analysis of data from the Internal Revenue Service

Prepared by Michigan League for Human Services

Earned Income Tax Credit Returns, Refund Anticipation Loans and Tax Preparation Methods, by Michigan Senate District¹

 Michigan League for Human Services			Federal EITC				Est. State EITC ²		RALs		Paid Preparer		Volunteer Prepared		Electronically Free Filed		
District/ Legislator			Total Returns	EITC Returns	% of Total Returns	Amount to District	Avg. EITC Per Filer	Amount to District	Avg. EITC Per Filer	EITC	% of EITC Returns	EITC	% of EITC Returns	EITC	% of EITC Returns	EITC	% of EITC Returns
	Michigan Total		4,520,895	738,518	16.3%	\$1,500,017,732	\$2,031	\$300,003,546	\$406	148,800	20.1%	462,133	62.6%	14,999	2.0%	257,288	34.8%
1	Young II	Coleman	70,500	27,727	39.3%	\$69,928,092	\$2,522	\$13,985,618	\$504	7053	25.4%	17,642	63.6%	670	2.4%	8,010	28.9%
2	Johnson	Bert	80,555	26,620	33.0%	\$68,788,323	\$2,584	\$13,757,665	\$517	6581	24.7%	19,464	73.1%	457	1.7%	7,666	28.8%
3	Hood III	Morris W.	90,252	27,581	30.6%	\$69,712,617	\$2,528	\$13,942,523	\$506	5793	21.0%	19,220	69.7%	399	1.4%	7,024	25.5%
4	Smith	Virgil	71,534	27,650	38.7%	\$69,671,365	\$2,520	\$13,934,273	\$504	7765	28.1%	19,842	71.8%	655	2.4%	8,681	31.4%
5	Hunter	Tupac	88,452	27,328	30.9%	\$66,355,750	\$2,428	\$13,271,150	\$486	7091	25.9%	18,737	68.6%	404	1.5%	8,282	30.3%
6	Anderson	Glenn	129,759	16,406	12.6%	\$30,526,190	\$1,861	\$6,105,238	\$372	3373	20.6%	10,799	65.8%	206	1.3%	6,609	40.3%
7	Colbeck	Patrick	146,463	14,248	9.7%	\$26,347,684	\$1,849	\$5,269,537	\$370	1849	13.0%	7,667	53.8%	117	0.8%	4,595	32.3%
8	Hopgood	Hoon-Yung	124,757	21,806	17.5%	\$43,273,132	\$1,984	\$8,654,626	\$397	5040	23.1%	14,038	64.4%	278	1.3%	6,919	31.7%
9	Bieda	Steven M.	124,671	19,213	15.4%	\$38,389,454	\$1,998	\$7,677,891	\$400	4067	21.2%	13,727	71.4%	308	1.6%	7,485	39.0%
10	Rocca	Tory	137,744	19,561	14.2%	\$38,051,113	\$1,945	\$7,610,223	\$389	2288	11.7%	10,965	56.1%	189	1.0%	5,540	28.3%
11	Brandenburg	Jack	146,495	14,853	10.1%	\$27,578,066	\$1,857	\$5,515,613	\$371	2080	14.0%	9,540	64.2%	203	1.4%	5,293	35.6%
12	Marleau	Jim	129,125	16,408	12.7%	\$32,677,206	\$1,992	\$6,535,441	\$398	3428	20.9%	10,219	62.3%	253	1.5%	5,856	35.7%
13	Pappageorge	John	134,739	9,817	7.3%	\$15,061,421	\$1,534	\$3,012,284	\$307	856	8.7%	5,585	56.9%	102	1.0%	3,917	39.9%
14	Gregory	Vincent	129,700	17,640	13.6%	\$33,452,176	\$1,896	\$6,690,435	\$379	3223	18.3%	10,919	61.9%	247	1.4%	6,521	37.0%
15	Kowall	Mike	143,171	11,823	8.3%	\$20,738,831	\$1,754	\$4,147,766	\$351	1430	12.1%	7,037	59.5%	49	0.4%	4,362	36.9%
16	Caswell	Bruce	111,242	19,167	17.2%	\$36,688,041	\$1,914	\$7,337,608	\$383	3960	20.7%	12,387	64.6%	350	1.8%	6,393	33.4%
17	Richardville	Randy	122,555	15,489	12.6%	\$29,236,276	\$1,888	\$5,847,255	\$378	3292	21.3%	10,096	65.2%	256	1.7%	6,810	44.0%
18	Warren	Rebekah	121,769	13,646	11.2%	\$24,748,610	\$1,814	\$4,949,722	\$363	2305	16.9%	7,103	52.1%	83	0.6%	4,694	34.4%
19	Nofs	Mike	110,389	20,634	18.7%	\$40,962,785	\$1,985	\$8,192,557	\$397	5727	27.8%	13,575	65.8%	772	3.7%	8,550	41.4%
20	Schuitmaker	Tonya	121,448	18,358	15.1%	\$34,538,102	\$1,881	\$6,907,620	\$376	3511	19.1%	9,594	52.3%	421	2.3%	6,317	34.4%
21	Proos	John	120,879	22,968	19.0%	\$47,593,015	\$2,072	\$9,518,603	\$414	5174	22.5%	13,547	59.0%	491	2.1%	8,780	38.2%
22	Hune	Joe	127,663	14,092	11.0%	\$24,779,811	\$1,758	\$4,955,962	\$352	1868	13.3%	7,771	55.1%	253	1.8%	5,374	38.1%
23	Whitmer	Gretchen	113,299	18,340	16.2%	\$35,136,228	\$1,916	\$7,027,246	\$383	4098	22.3%	11,267	61.4%	631	3.4%	7,694	42.0%
24	Jones	Rick	129,563	18,258	14.1%	\$34,169,429	\$1,871	\$6,833,886	\$374	3468	19.0%	10,979	60.1%	227	1.2%	6,425	35.2%
25	Pavlov	Phil	121,926	16,755	13.7%	\$31,657,698	\$1,889	\$6,331,540	\$378	2914	17.4%	10,167	60.7%	147	0.9%	5,542	33.1%
26	Robertson	David B.	130,244	19,061	14.6%	\$37,465,491	\$1,966	\$7,493,098	\$393	3475	18.2%	11,976	62.8%	320	1.7%	6,729	35.3%
27	Gleason	John	114,294	26,312	23.0%	\$57,824,067	\$2,198	\$11,564,813	\$440	6653	25.3%	17,393	66.1%	785	3.0%	8,017	30.5%
28	Jansen	Mark	138,275	18,699	13.5%	\$36,117,788	\$1,932	\$7,223,558	\$386	3239	17.3%	11,015	58.9%	575	3.1%	6,983	37.3%
29	Hildenbrand	Dave	120,993	22,916	18.9%	\$47,819,617	\$2,087	\$9,563,923	\$417	5050	22.0%	13,615	59.4%	1,330	5.8%	7,832	34.2%
30	Meekhof	Arlan B.	129,939	14,775	11.4%	\$27,193,807	\$1,841	\$5,438,761	\$368	2315	15.7%	8,536	57.8%	336	2.3%	5,805	39.3%
31	Green	Mike	122,169	20,220	16.6%	\$37,678,860	\$1,863	\$7,535,772	\$373	3571	17.7%	13,487	66.7%	546	2.7%	6,617	32.7%
32	Kahn	Roger	107,853	21,005	19.5%	\$43,820,630	\$2,086	\$8,764,126	\$417	4763	22.7%	12,461	59.3%	931	4.4%	6,920	32.9%
33	Emmons	Judy K.	110,249	17,284	15.7%	\$32,361,446	\$1,872	\$6,472,289	\$374	3043	17.6%	10,225	59.2%	256	1.5%	6,579	38.1%
34	Hansen	Goeff	121,186	24,011	19.8%	\$48,113,408	\$2,004	\$9,622,682	\$401	5368	22.4%	14,923	62.2%	335	1.4%	9,200	38.3%
35	Booher	Darwin L.	116,340	21,319	18.3%	\$39,904,795	\$1,872	\$7,980,959	\$374	4101	19.2%	12,508	58.7%	311	1.5%	7,835	36.8%
36	Moolenaar	John	117,993	19,120	16.2%	\$35,453,371	\$1,854	\$7,090,674	\$371	3061	16.0%	11,099	58.0%	423	2.2%	7,246	37.9%
37	Walker	Howard	124,933	19,334	15.5%	\$35,272,732	\$1,824	\$7,054,546	\$365	3587	18.6%	12,408	64.2%	563	2.9%	6,918	35.8%
38	Casperson	Tom	117,782	18,072	15.3%	\$30,930,305	\$1,712	\$6,186,061	\$342	2035	11.3%	9,928	54.9%	24	0.1%	6,936	38.4%

¹Numbers are for Tax Year 2008, the most recent figures available.

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Source: Brookings Institution Analysis of data from the Internal Revenue Service
Prepared by Michigan League for Human Services



**Michigan League for
Human Services**

Earned Income Tax Credit Returns, Refund Anticipation Loans and Tax Preparation Methods, by County¹

County	Total Returns	Federal EITC				Est. State EITC ²		RALs		Paid Preparer		Volunteer Prepared		Electronically Free Filed	
		EITC Returns	% of Total Returns	Amount to District	Avg. EITC Per Filer	Amount to District	Avg. EITC Per Filer	EITC	% of EITC Returns	EITC	% of EITC Returns	EITC	% of EITC Returns	EITC	% of EITC Returns
Michigan	4,520,886	738,512	16.3%	\$1,500,017,720	\$2,031	\$300,003,544	\$406	148,835	20.2%	462,315	62.6%	14,988	2.0%	257,402	34.9%
Alcona	5,188	812	15.7%	\$1,502,705	\$1,851	\$300,541	\$370	78	9.6%	500	61.6%	0	0.0%	282	34.7%
Alger	4,303	611	14.2%	\$1,070,433	\$1,752	\$214,087	\$350	40	6.5%	336	55.0%	0	0.0%	244	39.9%
Allegan	51,176	7,588	14.8%	\$14,366,186	\$1,893	\$2,873,237	\$379	1637	21.6%	4,864	64.1%	89	1.2%	2,575	33.9%
Alpena	13,888	2,315	16.7%	\$4,180,886	\$1,806	\$836,177	\$361	311	13.4%	1,424	61.5%	122	5.3%	750	32.4%
Antrim	11,505	1,868	16.2%	\$3,600,538	\$1,927	\$720,108	\$385	387	20.7%	1,138	60.9%	0	0.0%	697	37.3%
Arenac	7,481	1,447	19.3%	\$2,703,041	\$1,868	\$540,608	\$374	263	18.2%	925	63.9%	10	0.7%	498	34.4%
Baraga	3,823	720	18.8%	\$1,367,935	\$1,900	\$273,587	\$380	128	17.8%	414	57.5%	0	0.0%	281	39.0%
Barry	26,619	3,761	14.1%	\$6,989,758	\$1,858	\$1,397,952	\$372	671	17.8%	2,225	59.2%	28	0.7%	1,472	39.1%
Bay	52,273	8,440	16.1%	\$15,463,459	\$1,832	\$3,092,692	\$366	1551	18.4%	5,056	59.9%	375	4.4%	2,979	35.3%
Benzie	8,468	1,378	16.3%	\$2,490,519	\$1,807	\$498,104	\$361	243	17.6%	853	61.9%	4	0.3%	492	35.7%
Berrien	72,561	13,646	18.8%	\$29,307,590	\$2,148	\$5,861,518	\$430	3029	22.2%	7,621	55.8%	329	2.4%	5,577	40.9%
Branch	18,971	3,686	19.4%	\$7,131,419	\$1,935	\$1,426,284	\$387	785	21.3%	2,252	61.1%	69	1.9%	1,349	36.6%
Calhoun	61,247	11,933	19.5%	\$23,916,072	\$2,004	\$4,783,214	\$401	3073	25.8%	7,202	60.4%	262	2.2%	4,427	37.1%
Cass	23,074	4,200	18.2%	\$8,099,560	\$1,928	\$1,619,912	\$386	966	23.0%	2,656	63.2%	70	1.7%	1,457	34.7%
Charlevoix	12,838	1,983	15.4%	\$3,788,283	\$1,910	\$757,657	\$382	425	21.4%	1,346	67.9%	17	0.9%	600	30.3%
Cheboygan	12,306	2,438	19.8%	\$4,706,926	\$1,931	\$941,385	\$386	387	15.9%	1,457	59.8%	246	10.1%	688	28.2%
Chippewa	15,736	2,785	17.7%	\$5,218,112	\$1,874	\$1,043,622	\$375	758	27.2%	2,025	72.7%	31	1.1%	698	25.1%
Clare	13,354	2,904	21.7%	\$5,505,667	\$1,896	\$1,101,133	\$379	721	24.8%	1,906	65.6%	83	2.9%	906	31.2%
Clinton	32,507	3,688	11.3%	\$6,814,728	\$1,848	\$1,362,946	\$370	568	15.4%	2,042	55.4%	84	2.3%	1,546	41.9%
Crawford	6,175	1,190	19.3%	\$2,236,272	\$1,879	\$447,254	\$376	224	18.8%	711	59.7%	23	1.9%	453	38.1%
Delta	17,555	2,774	15.8%	\$4,757,599	\$1,715	\$951,520	\$343	341	12.3%	1,831	66.0%	0	0.0%	916	33.0%
Dickinson	13,058	1,925	14.7%	\$3,398,338	\$1,765	\$679,668	\$353	214	11.1%	1,172	60.9%	0	0.0%	716	37.2%
Eaton	51,817	6,917	13.3%	\$12,825,037	\$1,854	\$2,565,007	\$371	1268	18.3%	4,161	60.2%	158	2.3%	2,573	37.2%
Emmet	17,015	2,399	14.1%	\$4,392,267	\$1,831	\$878,453	\$366	397	16.5%	1,452	60.5%	55	2.3%	857	35.7%
Genesee	192,287	39,404	20.5%	\$84,508,497	\$2,145	\$16,901,699	\$429	9115	23.1%	25,685	65.2%	1,017	2.6%	12,381	31.4%
Gladwin	11,606	2,051	17.7%	\$3,799,637	\$1,853	\$759,927	\$371	350	17.1%	1,283	62.6%	49	2.4%	715	34.9%
Gogebic	6,988	1,215	17.4%	\$2,037,370	\$1,677	\$407,474	\$335	254	20.9%	734	60.4%	0	0.0%	474	39.0%
Gr. Traverse	43,749	5,938	13.6%	\$10,182,179	\$1,715	\$2,036,436	\$343	875	14.7%	3,273	55.1%	147	2.5%	2,444	41.2%
Gratiot	16,960	3,164	18.7%	\$6,226,791	\$1,968	\$1,245,358	\$394	552	17.4%	1,906	60.2%	44	1.4%	1,168	36.9%
Hillsdale	20,155	3,787	18.8%	\$7,263,085	\$1,918	\$1,452,617	\$384	925	24.4%	2,725	72.0%	51	1.3%	944	24.9%
Houghton	14,371	2,226	15.5%	\$3,731,302	\$1,676	\$746,260	\$335	200	9.0%	1,068	48.0%	12	0.5%	1,079	48.5%
Huron	16,795	2,543	15.1%	\$4,486,471	\$1,764	\$897,294	\$353	303	11.9%	1,656	65.1%	20	0.8%	833	32.8%
Ingham	123,620	19,590	15.8%	\$37,328,031	\$1,905	\$7,465,606	\$381	4040	20.6%	11,192	57.1%	596	3.0%	7,735	39.5%



**Michigan League for
Human Services**

Earned Income Tax Credit Returns, Refund Anticipation Loans and Tax Preparation Methods, by County¹

		Federal EITC				Est. State EITC ²		RALs		Paid Preparer		Volunteer Prepared		Electronically Free Filed	
County	Total Returns	EITC Returns	% of Total Returns	Amount to District	Avg. EITC Per Filer	Amount to District	Avg. EITC Per Filer	EITC	% of EITC Returns	EITC	% of EITC Returns	EITC	% of EITC Returns	EITC	% of EITC Returns
Ionia	26,093	4,270	16.4%	\$8,138,154	\$1,906	\$1,627,631	\$381	764	17.9%	2,579	60.4%	61	1.4%	1,587	37.2%
Iosco	12,275	2,178	17.7%	\$4,081,458	\$1,874	\$816,292	\$375	386	17.7%	1,307	60.0%	19	0.9%	821	37.7%
Iron	5,612	901	16.1%	\$1,505,339	\$1,671	\$301,068	\$334	62	6.9%	515	57.2%	0	0.0%	344	38.2%
Isabella	25,390	4,147	16.3%	\$7,431,945	\$1,792	\$1,486,389	\$358	793	19.1%	2,524	60.9%	60	1.4%	1,534	37.0%
Jackson	69,007	12,160	17.6%	\$23,958,505	\$1,970	\$4,791,701	\$394	2816	23.2%	6,769	55.7%	649	5.3%	4,667	38.4%
Kalamazoo	112,327	17,073	15.2%	\$32,213,897	\$1,887	\$6,442,779	\$377	3,743	21.9%	10,038	58.8%	457	2.7%	6,509	38.1%
Kalkaska	7,662	1,568	20.5%	\$3,210,788	\$2,048	\$642,158	\$410	383	24.4%	937	59.8%	19	1.2%	597	38.1%
Kent	272,599	43,157	15.8%	\$86,716,753	\$2,009	\$17,343,351	\$402	8,547	19.8%	25,623	59.4%	1,943	4.5%	15,498	35.9%
Keweenaw	1,365	232	17.0%	\$381,732	\$1,645	\$76,346	\$329	11	4.7%	104	44.8%	0	0.0%	102	44.0%
Lake	4,454	993	22.3%	\$1,876,924	\$1,890	\$375,385	\$378	251	25.3%	632	63.6%	3	0.3%	353	35.5%
Lapeer	40,401	5,461	13.5%	\$10,307,047	\$1,887	\$2,061,409	\$377	760	13.9%	3,496	64.0%	18	0.3%	1,919	35.1%
Leelanau	11,554	1,319	11.4%	\$2,221,597	\$1,684	\$444,319	\$337	154	11.7%	753	57.1%	11	0.8%	505	38.3%
Lenawee	44,801	6,618	14.8%	\$12,383,343	\$1,871	\$2,476,669	\$374	1,054	15.9%	3,991	60.3%	185	2.8%	2,383	36.0%
Livingston	84,799	7,492	8.8%	\$12,637,457	\$1,687	\$2,527,491	\$337	764	10.2%	4,112	54.9%	78	1.0%	3,248	43.4%
Luce	2,579	456	17.7%	\$886,039	\$1,943	\$177,208	\$389	111	24.3%	341	74.8%	0	0.0%	115	25.2%
Mackinac	5,679	956	16.8%	\$1,681,039	\$1,758	\$336,208	\$352	163	17.1%	578	60.5%	32	3.3%	327	34.2%
Macomb	408,897	53,625	13.1%	\$104,016,070	\$1,940	\$20,803,214	\$388	8,544	15.9%	34,472	64.3%	714	1.3%	18,376	34.3%
Manistee	11,499	1,821	15.8%	\$3,342,481	\$1,836	\$668,496	\$367	356	19.5%	1,073	58.9%	0	0.0%	714	39.2%
Marquette	29,786	4,014	13.5%	\$6,611,292	\$1,647	\$1,322,258	\$329	423	10.5%	2,030	50.6%	13	0.3%	1,945	48.5%
Mason	13,711	2,381	17.4%	\$4,606,341	\$1,935	\$921,268	\$387	487	20.5%	1,390	58.4%	12	0.5%	968	40.7%
Mecosta	16,801	3,015	17.9%	\$5,656,412	\$1,876	\$1,131,282	\$375	560	18.6%	1,700	56.4%	91	3.0%	1,172	38.9%
Menominee	11,289	1,831	16.2%	\$3,208,099	\$1,752	\$641,620	\$350	294	16.1%	1,223	66.8%	0	0.0%	574	31.3%
Midland	39,145	5,196	13.3%	\$9,300,075	\$1,790	\$1,860,015	\$358	867	16.7%	2,807	54.0%	127	2.4%	2,230	42.9%
Missaukee	6,243	1,237	19.8%	\$2,317,170	\$1,873	\$463,434	\$375	212	17.1%	776	62.7%	14	1.1%	440	35.6%
Monroe	71,777	8,817	12.3%	\$16,697,562	\$1,894	\$3,339,512	\$379	1,830	20.8%	5,542	62.9%	1	0.0%	3,234	36.7%
Montcalm	26,225	5,174	19.7%	\$9,966,738	\$1,926	\$1,993,348	\$385	942	18.2%	3,139	60.7%	54	1.0%	1,917	37.1%
Montmorency	4,534	798	17.6%	\$1,464,467	\$1,835	\$292,893	\$367	109	13.7%	498	62.4%	14	1.8%	276	34.6%
Muskegon	75,025	15,335	20.4%	\$31,187,430	\$2,034	\$6,237,486	\$407	3,484	22.7%	9,195	60.0%	294	1.9%	5,820	38.0%
Newaygo	20,661	3,947	19.1%	\$7,604,210	\$1,927	\$1,520,842	\$385	802	20.3%	2,477	62.8%	15	0.4%	1,428	36.2%
Oakland	588,967	61,657	10.5%	\$112,707,377	\$1,828	\$22,541,475	\$366	9,932	16.1%	37,547	60.9%	732	1.2%	23,130	37.5%
Oceana	11,792	2,348	19.9%	\$4,716,459	\$2,009	\$943,292	\$402	455	19.4%	1,475	62.8%	0	0.0%	865	36.8%
Ogemaw	9,761	1,937	19.8%	\$3,756,129	\$1,939	\$751,226	\$388	292	15.1%	1,155	59.6%	41	2.1%	737	38.0%
Ontonagon	3,127	475	15.2%	\$737,190	\$1,552	\$147,438	\$310	0	0.0%	255	53.7%	0	0.0%	193	40.6%
Osceola	9,994	1,978	19.8%	\$3,770,704	\$1,906	\$754,141	\$381	358	18.1%	1,103	55.8%	45	2.3%	817	41.3%



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County	Total Returns	Federal EITC				Est. State EITC ²		RALs		Paid Preparer		Volunteer Prepared		Electronically Free Filed	
		EITC Returns	% of Total Returns	Amount to District	Avg. EITC Per Filer	Amount to District	Avg. EITC Per Filer	EITC	% of EITC Returns	EITC	% of EITC Returns	EITC	% of EITC Returns	EITC	% of EITC Returns
Oscoda	3,874	710	18.3%	\$1,261,428	\$1,777	\$252,286	\$355	133	18.7%	447	63.0%	15	2.1%	234	33.0%
Otsego	11,522	1,925	16.7%	\$3,865,904	\$2,008	\$773,181	\$402	338	17.6%	1,072	55.7%	11	0.6%	833	43.3%
Ottawa	116,623	13,234	11.3%	\$24,421,593	\$1,845	\$4,884,319	\$369	2,097	15.8%	7,657	57.9%	303	2.3%	5,192	39.2%
Presque Isle	6,325	996	15.7%	\$1,751,510	\$1,759	\$350,302	\$352	96	9.6%	661	66.4%	34	3.4%	295	29.6%
Roscommon	11,375	2,087	18.3%	\$3,792,646	\$1,817	\$758,529	\$363	339	16.2%	1,231	59.0%	1	0.0%	833	39.9%
Saginaw	90,920	17,847	19.6%	\$37,598,417	\$2,107	\$7,519,683	\$421	4,283	24.0%	10,850	60.8%	896	5.0%	5,924	33.2%
St. Clair	81,538	11,295	13.9%	\$21,353,315	\$1,891	\$4,270,663	\$378	2,299	20.4%	7,227	64.0%	129	1.1%	3,883	34.4%
St. Joseph	27,342	5,080	18.6%	\$9,917,958	\$1,952	\$1,983,592	\$390	1,186	23.3%	3,365	66.2%	43	0.8%	1,656	32.6%
Sanilac	19,633	3,500	17.8%	\$6,833,432	\$1,952	\$1,366,686	\$390	576	16.5%	2,525	72.1%	14	0.4%	897	25.6%
Schoolcraft	3,923	691	17.6%	\$1,237,637	\$1,791	\$247,527	\$358	57	8.2%	408	59.0%	0	0.0%	276	39.9%
Shiawassee	32,511	5,343	16.4%	\$9,941,756	\$1,861	\$1,988,351	\$372	961	18.0%	3,254	60.9%	161	3.0%	1,884	35.3%
Tuscola	25,987	4,293	16.5%	\$8,192,955	\$1,908	\$1,638,591	\$382	773	18.0%	2,931	68.3%	111	2.6%	1,200	28.0%
Van Buren	34,371	6,411	18.7%	\$12,511,350	\$1,952	\$2,502,270	\$390	1,558	24.3%	4,081	63.7%	138	2.2%	2,133	33.3%
Washtenaw	152,667	16,853	11.0%	\$30,368,048	\$1,802	\$6,073,610	\$360	2,945	17.5%	9,712	57.6%	119	0.7%	6,953	41.3%
Wayne	802,258	189,365	23.6%	\$444,602,766	\$2,348	\$88,920,553	\$470	44,759	23.6%	127,794	67.5%	3,267	1.7%	57,996	30.6%
Wexford	14,717	2,989	20.3%	\$5,672,089	\$1,898	\$1,134,418	\$380	647	21.6%	1,853	62.0%	53	1.8%	1,062	35.5%

¹Numbers are for Tax Year 2008, the most recent figures available.

²In Tax Year 2008, the EITC was 10% of the federal EITC, in Tax Years 2009 through 2011, the Michigan EITC was equal to 20% of the Federal EITC, and in Tax Year 2012, the Michigan EITC will be equal to 6% of the Federal EITC.

Source: Brookings Institution Analysis of data from the Internal Revenue Service

Prepared by Michigan League for Human Services